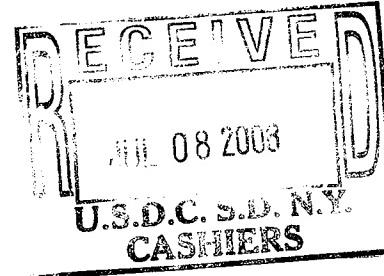


JUDGE CASTEL

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Attorneys for Plaintiff

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
The Institute for the Development of :  
Earth Awareness, :  
: Plaintiff, :  
: :  
: -against- :  
: :  
People for the Ethical Treatment of Animals, :  
: :  
: Defendant. :  
: :  
-----X



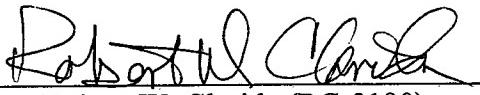
08 Civ. \_\_\_\_\_

**RULE 7.1 STATEMENT**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned attorney of record for plaintiff, The Institute for the Development of Earth Awareness, certifies that plaintiff has no parent corporation and that there is no publicly held corporation that owns 10% or more of its stock.

Dated: New York, New York  
July 8, 2008

COWAN, LIEBOWITZ & LATMAN, P.C.

By:   
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